DEFENDANTS' EXHIBIT 333 Part 24 of 27

(\$ in Millions, unless otherwise noted)

Dawn Intermediate, LLC

| Summary of Assets & Liquidation Proceeds Cash & Cash Equivalents Accounts Receivable Inventory Prepaid Expenses & Deposits Property, Plant & Equipment Intangible Assets & Other Proceeds Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims V. Non-PTL Claims Total - Non-PTL Claims Total - Non-PTL Claims | Debtor Est. Book Value | | Low \$ | | High \$ | nediate, LLC | | _ | | | Consolid | | |
|--|---------------------------|----|--------|----|---------|--------------|-----------|----|--------|----|----------|---------|----------|
| Summary of Assets & Liquidation Proceeds Cash & Cash Equivalents Accounts Receivable Inventory Prepaid Expenses & Deposits Property, Plant & Equipment Intangible Assets & Other Proceeds Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims Total - PTL Claims Total - PTL Claims IV. Non-PTL Claims Total - Non-PTL Claims Total - Non-PTL Claims | | | | | 1112113 | Low % | High % | | Low\$ | | ligh \$ | Low % | High % |
| Cash & Cash Equivalents Accounts Receivable Inventory Prepaid Expenses & Deposits Property, Plant & Equipment Intangible Assets & Other Proceeds Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims Total - PTL Claims Total - PTL Claims IV. Non-PTL Claims Total - Non-PTL Claims Total - Non-PTL Claims | | | | - | 8 4 | 2011 /5 | 111811 70 | | | | | 2011 70 | 11181170 |
| Accounts Receivable Inventory Prepaid Expenses & Deposits Property, Plant & Equipment Intangible Assets & Other Proceeds Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims Total - PTL Claims Total - PTL Claims IV. Non-PTL Claims Total - Non-PTL Claims | | Ś | _ | \$ | 1 | 0.0% | 0.0% | \$ | 191.6 | Ś | 191.6 | 100.0% | 100.09 |
| Inventory Prepaid Expenses & Deposits Property, Plant & Equipment Intangible Assets & Other Proceeds Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims Total - PTL Claims Total - PTL Claims IV. Non-PTL Claims Total - Non-PTL Claims | - | Ÿ | - | * | _ | 0.0% | 0.0% | Ψ. | 93.3 | Ψ. | 112.0 | 74.5% | 89.49 |
| Property, Plant & Equipment Intangible Assets & Other Proceeds Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total - Wind Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | - | | _ | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Intangible Assets & Other Proceeds Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total - Wind Down Costs II. Super Priority Claim Recoveries Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims Total - PTL Claims Total - PTL Claims IV. Non-PTL Claims Total - Non-PTL Claims Total - Non-PTL Claims | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Non-Debtor Value Gross Liquidation Proceeds Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | - | | - | | - | 0.0% | 0.0% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims Total - PTL Claims Total - PTL Claims IV. Non-PTL Claims Total - Non-PTL Claims | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.1% |
| Creditor Recovery Waterfall / Use of Proceeds I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.3% |
| I. Wind Down Costs Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims | - | \$ | + | \$ | - | 0.0% | 0.0% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Wind-Down Costs Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims Total - PTL Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | | | | | | | | | | | | | |
| Trustee Fees Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | | | | | | | | | | | | | |
| Trustee Professionals Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | n/a | \$ | - | \$ | - | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Total - Wind Down Costs Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | n/a | | - | | - | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Total Recoveries - After Wind-Down Costs II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | n/a | | - | | - | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| II. Super Priority Claim Recoveries¹ Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | - | \$ | - | \$ | - | | - | \$ | (81.1) | \$ | (99.5) | • | |
| Super Priority DIP Claims Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | n/a | \$ | - | \$ | • | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| Total - Super Priority III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | | | | | | | | | | | | | |
| III. PTL Claim Recoveries FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| FLFO Term Loan Claims FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | 50.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| FLSO Term Loan Claims Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | | | | | | | | | | | | | |
| Total - PTL Claims IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | 204.8 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.0% |
| IV. Non-PTL Claim Recoveries Non-PTL Claims Total - Non-PTL Claims | 843.4 | | - | | - | 0.0% | 0.0% | | 60.8 | | 146.2 | 7.2% | 17.3% |
| Non-PTL Claims S Total - Non-PTL Claims S | 1,048.2 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| Total - Non-PTL Claims | | | | | | | | | | | | | |
| | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.0% |
| | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.0% |
| V. Administrative Claims | | | | | | | | | | | | | |
| Administrative Claims | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| Total - Administrative Claims | - | \$ | • | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| VI. Priority Claims | | | | | | | | | | | | | |
| Priority Tax Claims | | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | | \$ | - | 0.0% | 0.0% |
| VII. General Unsecured Claims | | | | | | 1.00 | 1.0 | | | | | | |
| | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| FLSO Deficiency Claims | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Non-PTL Deficiency Claims | 879.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Administrative Deficiency Claims Total - General Unsecured Claims | | \$ | | \$ | | 0.0% | 0.0% | \$ | | \$ | - | 0.0% | 0.0% |
| VIII. Other Claims / Interests | _, | | | • | | | | | | | | | |
| Intercompany Claims | 2/2 | \$ | | \$ | | 0.0% | 0.0% | \$ | | \$ | 19.6 | 0.0% | 0.0% |
| Intercompany Claims Intercompany Interests | n/a n/a | Þ | - | Þ | | 0.0% | 0.0% | Þ | - | Þ | - | 0.0% | 0.0% |
| Other Intercompany Interests | n/a | | _ | | | 0.0% | 0.0% | | - | | | 0.0% | 0.0% |
| Equity Interests | n/a | | _ | | | 0.0% | 0.0% | | - | | | 0.0% | 0.0% |
| | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| Total Recoveries | 3,598.7 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 343.8 | | 438.5 | 8.5% | 10.9% |

(\$ in Millions, unless otherwise noted)

Dreamwell, Ltd.

| | D | ebtor Est. | | | | Dreamwe | l, Ltd. | | | | | Consolid | ated | |
|--|----|------------|----|-------|----|---------|---------|--------|----|--------|----|----------|--------|--------|
| | | ook Value | L | ow \$ | | High \$ | Low % | High % | | Low\$ | · | ligh \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | 0.0 | \$ | 0.0 | \$ | 0.0 | 100.0% | 100.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | | 6.7 | | 5.0 | | 6.0 | 75.0% | 90.0% | | 93.3 | | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | - | | - | | - | 0.0% | 0.0% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | 456.6 | | 42.4 | | 73.1 | 9.3% | 16.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.3% |
| Gross Liquidation Proceeds | \$ | 463.3 | \$ | 47.4 | \$ | 79.1 | 10.2% | 17.1% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (7.1) | \$ | (11.3) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (1.2) | | (2.0) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (0.8) | | (1.4) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (9.0) | | (14.6) | - | - | \$ | (81.1) | | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 38.4 | \$ | 64.5 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 14.1 | \$ | 8.1 | 6.9% | 4.0% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | 24.3 | | 56.4 | 2.9% | 6.7% | | 60.8 | | 146.2 | 7.2% | 17.39 |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 38.4 | \$ | 64.5 | 3.7% | 6.2% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.09 |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | - | \$ | - /- | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | - | \$ | - | \$ | | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | | \$ | - | 0.0% | 0.09 |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Non-PTL Deficiency Claims | | 879.9 | | - | | | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Administrative Deficiency Claims | | 1 610 7 | • | - | ć | - | 0.0% | 0.0% | _ | - | | | 0.0% | 0.09 |
| Total - General Unsecured Claims | \$ | 1,619.7 | \$ | - | \$ | - 1 | 0.0% | 0.0% | \$ | | \$ | - | 0.0% | 0.09 |
| VIII. Other Claims / Interests | | , | | | | | / | 0: | | | | | | |
| Intercompany Claims | | n/a | \$ | - | \$ | - 35/- | 0.0% | 0.0% | \$ | | \$ | - | 0.0% | 0.09 |
| Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | | 0.0% | 0.09 |
| Other Intercompany Interests Equity Interests | | n/a n/a | | - [| | | 0.0% | 0.0% | | | | - | 0.0% | 0.09 |
| Total - Other Claims / Interests | \$ | - | \$ | - | \$ | | 0.0% | 0.0% | \$ | | \$ | | 0.0% | 0.09 |
| . J.a. Other Game, interests | , | | • | | * | | 0.070 | 0.070 | | | • | | 0.070 | 0.07 |
| Total Recoveries | \$ | 3,598.7 | \$ | 38.4 | \$ | 64.5 | 1.1% | 1.8% | \$ | 343.8 | \$ | 438.5 | 8.5% | 10.99 |

(\$ in Millions, unless otherwise noted)

National Bedding Company, LLC

| | D | ebtor Est. | | | Natio | nal Bedding | Company, LLC | | | | | Consolid | ated | |
|--|----|----------------|----|--------|-------|-------------|--------------|---------------|----------|--------------|----|----------------------|---------------|---------------|
| | Во | ook Value | | .ow \$ | | High \$ | Low % | High % | | Low\$ | - | ligh \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | 2.0 | \$ | 2.0 | \$ | 2.0 | 100.0% | 100.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | | 60.1 | | 45.0 | | 54.1 | 75.0% | 90.0% | | 93.3 | | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | 3.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | 0.0 | | 0.0 | | 0.0 | 12.7% | 25.4% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds Non-Debtor Value | | 326.9 327.7 | | 23.3 | | 48.6 | 0.0% 7.1% | 0.0% 14.8% | | 45.7 38.3 | | 78.3 | 4.2% 11.7% | 7.19 20.39 |
| Gross Liquidation Proceeds | \$ | 720.5 | \$ | 70.3 | \$ | 104.6 | 9.8% | 14.5% | \$ | 424.9 | \$ | 66.6 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (10.5) | Ś | (14.9) | n/a | n/a | \$ | (63.2) | Ś | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | 7 | (1.8) | 7 | (2.6) | n/a | n/a | 7 | (10.6) | 7 | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (1.2) | | (1.8) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | | \$ | (13.4) | \$ | (19.4) | | | \$ | (81.1) | \$ | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 56.9 | \$ | 85.3 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 43.6 | \$ | 47.8 | 21.3% | 23.3% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | 13.4 | | 37.5 | 1.6% | 4.4% | | 60.8 | | 146.2 | 7.2% | 17.3% |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 56.9 | \$ | 85.3 | 5.4% | 8.1% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.0% |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | • | 0.0% | 0.0% | \$ | | \$ | - | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | 7.2 | \$ | - /- | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | 7.2 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| VII. General Unsecured Claims | | 120 | | | | | | 2.52 | | | | | - 12.22 | |
| General Unsecured Claims | \$ | 3.6 | \$ | - | \$ | • | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims Non-PTL Deficiency Claims | | 739.8 879.9 | | | | | 0.0% 0.0% | 0.0% | | | | | 0.0% | 0.09 |
| Administrative Deficiency Claims | | 7.2 | | - | | | 0.0% | 0.0% | | | | | 0.0% | 0.09 |
| Total - General Unsecured Claims | \$ | 1,630.5 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| VIII. Other Claims / Interests | | | | | | | | | | | | | | |
| Intercompany Claims | | n/a | \$ | | \$ | - | 0.0% | 0.0% | \$ | - | \$ | _ | 0.0% | 0.09 |
| Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | | 0.0% | 0.09 |
| Other Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Equity Interests | | n/a | | - | | - | 0.0% | 0.0% | <u> </u> | - | | - | 0.0% | 0.09 |
| Total - Other Claims / Interests | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | _ • | 0.0% | 0.0% |
| Total Recoveries | \$ | 3,616.6 | \$ | 56.9 | | 85.3 | 1.6% | 2.4% | \$ | 343.8 | | 438.5 | 8.5% | 10.9% |

(\$ in Millions, unless otherwise noted)

Serta International Holdco, LLC

| | D | ebtor Est. | | | Serta | a Internation | al Holdco, LLC | | | | | Consolid | ated | |
|--|----|------------|----|-------|-------|---------------|---------------------------------------|--------|----|--------|----|----------|--------|--------|
| | Вс | ook Value | L | ow\$ | | High \$ | Low % | High % | | Low\$ | н | ligh \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | - | | | | | | · · · · · · · · · · · · · · · · · · · | | | | | | | |
| Cash & Cash Equivalents | \$ | _ | \$ | _ | \$ | | 0.0% | 0.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.0 |
| Accounts Receivable | 7 | _ | Y | _ | 7 | _ | 0.0% | 0.0% | Y | 93.3 | 7 | 112.0 | 74.5% | 89.4 |
| Inventory | | - | | _ | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | - | | - | | - | 0.0% | 0.0% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | 21.4 | | 6.5 | | 8.1 | 30.4% | 37.9% | | 38.3 | | 66.6 | 11.7% | 20.39 |
| Gross Liquidation Proceeds | \$ | 21.4 | \$ | 6.5 | \$ | 8.1 | 30.4% | 37.9% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (1.0) | \$ | (1.2) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (0.2) | | (0.2) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (0.1) | | (0.1) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (1.2) | \$ | (1.5) | | - | \$ | (81.1) | \$ | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 5.3 | \$ | 6.6 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 1.5 | \$ | 0.4 | 0.8% | 0.2% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | 3.7 | | 6.3 | 0.4% | 0.7% | | 60.8 | | 146.2 | 7.2% | 17.39 |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 5.3 | \$ | 6.6 | 0.5% | 0.6% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | - | \$ | - /- | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | - | \$ | - | \$ | | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.09 |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Non-PTL Deficiency Claims | | 879.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Administrative Deficiency Claims | | - | | - | | - | 0.0% | 0.0% | _ | - | | - | 0.0% | 0.09 |
| Total - General Unsecured Claims | \$ | 1,619.7 | Ş | - | \$ | - | 0.0% | 0.0% | \$ | • | \$ | | 0.0% | 0.09 |
| VIII. Other Claims / Interests | | | | | | | | | | | | | | |
| Intercompany Claims | | n/a | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Other Intercompany Interests | | n/a | | | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Equity Interests Total - Other Claims / Interests | \$ | n/a - | \$ | | \$ | | 0.0% | 0.0% | \$ | - | ė | | 0.0% | 0.09 |
| iotai - Other Claims / Interests | > | | Þ | | > | <u> </u> | 0.0% | 0.0% | , | | \$ | | 0.0% | 0.09 |
| Total Recoveries | \$ | 3,598.7 | \$ | 5.3 | \$ | 6.6 | 0.1% | 0.2% | \$ | 343.8 | \$ | 438.5 | 8.5% | 10.99 |

¹⁾ Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

Simmons Bedding Company, LLC

| | D | ebtor Est. | | 9 | Simm | nons Bedding | Company, LLC | | | | | Consolid | ated | |
|--|-------|------------|----|-------|------|--------------|--------------|--------|----|--------|----|----------|--------|--------|
| | | ook Value | L | ow\$ | | High \$ | Low % | High % | | Low\$ | | High \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | _ | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | - | \$ | _ | \$ | - 1 | 0.0% | 0.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | 0.35% | 49.6 | | 37.2 | | 44.7 | 75.0% | 90.0% | | 93.3 | | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | 3.4 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | 0.4 | | 0.0 | | 0.0 | 0.0% | 0.0% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | 0.5 | | 0.5 | | 0.5 | 100.0% | 100.0% | | 38.3 | | 66.6 | 11.7% | 20.39 |
| Gross Liquidation Proceeds | \$ | 54.0 | \$ | 37.7 | \$ | 45.2 | 69.9% | 83.7% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (5.6) | \$ | (6.4) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (0.9) | | (1.1) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (0.6) | | (8.0) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (7.2) | | (8.4) | | - | \$ | (81.1) | | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 30.5 | \$ | 36.8 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 30.2 | \$ | 36.4 | 14.8% | 17.8% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | 0.3 | | 0.4 | 0.0% | 0.0% | | 60.8 | | 146.2 | 7.2% | 17.39 |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 30.5 | \$ | 36.8 | 2.9% | 3.5% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.09 |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | 17.8 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | 17.8 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | | \$ | - | 0.0% | 0.09 |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | 12.7 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Non-PTL Deficiency Claims | | 879.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Administrative Deficiency Claims Total - General Unsecured Claims | \$ | 17.8 | \$ | | \$ | | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.09 |
| | ş | 1,650.3 | , | | 7 | - V | 0.076 | 0.0% | , | - 37 | , | | 0.076 | 0.07 |
| VIII. Other Claims / Interests Intercompany Claims | | 2/2 | \$ | | \$ | | 0.0% | 0.0% | \$ | | \$ | | 0.0% | 0.09 |
| Intercompany Claims Intercompany Interests | | n/a n/a | Þ | - | Þ | | 0.0% 0.0% | 0.0% | Þ | | þ | | 0.0% | 0.09 |
| Other Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | | 0.0% | 0.09 |
| Equity Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | | 0.0% | 0.09 |
| Total - Other Claims / Interests | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| The second secon | | | | | | | | | | | | | | |

(\$ in Millions, unless otherwise noted)

SSB Logistics, LLC

| | D | ebtor Est. | | | | SSB Logis | tics, LLC | | | | | Consolid | ated | |
|--|----|------------|----|------|----|-----------|-----------|--------|----|--------|----|----------|--------|--------|
| | Во | ook Value | L | ow\$ | | High \$ | Low % | High % | | Low\$ | H | High \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | _ | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | - | \$ | - | \$ | _ | 0.0% | 0.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | | - | | - | | - | 0.0% | 0.0% | | 93.3 | | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | - | | - | | - | 0.0% | 0.0% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.3% |
| Gross Liquidation Proceeds | \$ | - | \$ | + | \$ | | 0.0% | 0.0% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | - | \$ | - | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | - | | 1 2 | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | - | | - | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | - | \$ | - | | - | \$ | (81.1) | \$ | (99.5) | • | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | | \$ | • | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.0% |
| FLSO Term Loan Claims | | 843.4 | | - | | - | 0.0% | 0.0% | | 60.8 | | 146.2 | 7.2% | 17.3% |
| Total - PTL Claims | \$ | 1,048.2 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.0% |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.0% |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | - | \$ | | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| Total - Administrative Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | • | 0.0% | 0.0% |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Non-PTL Deficiency Claims | | 879.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Administrative Deficiency Claims | | 1 610 7 | | - | | - | 0.0% | 0.0% | | - | • | - | 0.0% | 0.0% |
| Total - General Unsecured Claims | \$ | 1,619.7 | \$ | - | \$ | | 0.0% | 0.0% | \$ | • | \$ | - | 0.0% | 0.0% |
| VIII. Other Claims / Interests | | | | | | | 1,000 | | | | | | | |
| Intercompany Claims | | n/a | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - 5 | | - | 0.0% | 0.09 |
| Other Intercompany Interests Equity Interests | | n/a n/a | | | | | 0.0% | 0.0% | | | | | 0.0% | 0.09 |
| Total - Other Claims / Interests | \$ | n/a - | \$ | | \$ | | 0.0% | 0.0% | \$ | | \$ | | 0.0% | 0.09 |
| . State Granito / Interests | , | | • | | , | | 0.070 | 0.076 | _ | | • | | 0.078 | 0.07 |
| Total Recoveries | \$ | 3,598.7 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 343.8 | \$ | 438.5 | 8.5% | 10.9% |

 $^{1) \, \}textit{Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash \& cash equivalents.} \\$

(\$ in Millions, unless otherwise noted)

SSB Hospitality, LLC

| | D | ebtor Est. | | | SSB Hospi | tality, LLC | | | | Consolid | ated | |
|--|----|------------|----|------|-------------|-------------|--------|--------------|----|----------|--------|--------|
| | Во | ook Value | L | ow\$ | High \$ | Low % | High % | Low\$ | | High \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | - | \$ | _ | \$ | 0.0% | 0.0% | \$ 191.6 | \$ | 191.6 | 100.0% | 100.0 |
| Accounts Receivable | | - | | - | - | 0.0% | 0.0% | 93.3 | | 112.0 | 74.5% | 89.4 |
| Inventory | | - | | - | - | 0.0% | 0.0% | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | - | | - | - | 0.0% | 0.0% | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | - | | - | - | 0.0% | 0.0% | 56.0 | | 89.6 | 18.2% | 29.1 |
| Intangible Assets & Other Proceeds | | - | | - | - | 0.0% | 0.0% | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | - | | - | - | 0.0% | 0.0% | 38.3 | | 66.6 | 11.7% | 20.3 |
| Gross Liquidation Proceeds | \$ | - | \$ | - | \$ - | 0.0% | 0.0% | \$ 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | - | \$ - | n/a | n/a | \$ (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | - | - | n/a | n/a | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | - | - | n/a | n/a | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | - | \$ - | | - | \$ (81.1) | | (99.5) | • | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | - | \$ - | n/a | n/a | \$ 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ - | 0.0% | 0.0% | \$ 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ - | 0.0% | 0.0% | \$ 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| III. PTL Claim Recoveries | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | - | \$ - | 0.0% | 0.0% | \$ 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | - | | 0.0% | 0.0% | 60.8 | | 146.2 | 7.2% | 17.39 |
| Total - PTL Claims | \$ | 1,048.2 | \$ | - | \$ - | 0.0% | 0.0% | \$ 265.7 | \$ | 351.0 | 25.3% | 33.59 |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ - | 0.0% | 0.0% | \$ - | \$ | | 0.0% | 0.09 |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | 0.0% | 0.0% | \$ - | \$ | | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | |
| Administrative Claims | \$ | - | \$ | - | \$ - | 0.0% | 0.0% | \$ 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | - | \$ | - | \$ - | 0.0% | 0.0% | \$ 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ - | 0.0% | 0.0% | \$ - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ - | 0.0% | 0.0% | \$ - | \$ | • | 0.0% | 0.0 |
| VII. General Unsecured Claims | | | | | | | | | | | | |
| General Unsecured Claims | \$ | - | \$ | - | \$ - | 0.0% | 0.0% | \$ - | \$ | - | 0.0% | 0.0 |
| FLSO Deficiency Claims | | 739.8 | | - | - | 0.0% | 0.0% | - | | | 0.0% | 0.0 |
| Non-PTL Deficiency Claims | | 879.9 | | - | - | 0.0% | 0.0% | - | | - | 0.0% | 0.0 |
| Administrative Deficiency Claims | | - | | | - | 0.0% | 0.0% | - | | - | 0.0% | 0.09 |
| Total - General Unsecured Claims | \$ | 1,619.7 | \$ | - | \$ - | 0.0% | 0.0% | \$ - | \$ | • | 0.0% | 0.09 |
| VIII. Other Claims / Interests | | | | | | | | | | | | |
| Intercompany Claims | | n/a | \$ | - | \$ - | 0.0% | 0.0% | \$ - | \$ | - | 0.0% | 0.09 |
| Intercompany Interests | | n/a | | - | - | 0.0% | 0.0% | - | | - | 0.0% | 0.0 |
| Other Intercompany Interests | | n/a | | - | - | 0.0% | 0.0% | - | | - | 0.0% | 0.0 |
| Equity Interests | | n/a | | - | - | 0.0% | 0.0% | - | | - | 0.0% | 0.0 |
| Total - Other Claims / Interests | \$ | - | \$ | - | \$ - | 0.0% | 0.0% | \$ | \$ | • | 0.0% | 0.09 |
| Total Recoveries | \$ | 3,598.7 | \$ | - | \$ | 0.0% | 0.0% | \$ 343.8 | ¢ | 438.5 | 8.5% | 10.99 |

 $^{1) \, \}textit{Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash \& cash equivalents.} \\$

(\$ in Millions, unless otherwise noted)

SSB Manufacturing Company

| | D | ebtor Est. | | | SSB | Manufacturi | ng Company | | | | | Consolid | ated | |
|--|----|------------------------|----|--------|-----|-------------|------------|--------|----|--------|----|----------|--------|--------|
| | | ook Value | | Low\$ | | High \$ | Low % | High % | | Low\$ | ı | High \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | - | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | 184.3 | \$ | 184.3 | \$ | 184.3 | 100.0% | 100.0% | \$ | 191.6 | Ś | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | 7 | 1.3 | 7 | 0.4 | Ÿ | 0.5 | 29.0% | 34.8% | Y | 93.3 | Ÿ | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | 1.4 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | 173.4 | | 40.4 | | 66.4 | 23.3% | 38.3% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | 252.0 | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | 7.8 | | 5.5 | | 6.3 | 70.7% | 80.4% | | 38.3 | | 66.6 | 11.7% | 20.3% |
| Gross Liquidation Proceeds | \$ | 620.3 | \$ | 230.7 | \$ | 257.5 | 37.2% | 41.5% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (34.3) | \$ | (36.7) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (5.8) | | (6.5) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (3.9) | | (4.4) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (44.0) | | (47.6) | | - | \$ | (81.1) | | (99.5) | • | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 186.7 | \$ | 209.8 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| Total - Super Priority | \$ | 50.9 | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 104.3 | \$ | 101.6 | 50.9% | 49.6% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | 13.9 | | 33.7 | 1.6% | 4.0% | | 60.8 | | 146.2 | 7.2% | 17.39 |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 118.2 | \$ | 135.4 | 11.3% | 12.9% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.09 |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | 76.1 | \$ | 17.5 | \$ | 23.6 | 23.1% | 31.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | 76.1 | \$ | 17.5 | \$ | 23.6 | 23.1% | 31.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | • | \$ | - | 0.0% | 0.09 |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | 71.3 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Non-PTL Deficiency Claims | | 879.9 | | - | | • | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Administrative Deficiency Claims Total - General Unsecured Claims | Ś | 55.5 1,746.6 | Ś | | Ś | | 0.0% | 0.0% | \$ | | Ś | | 0.0% | 0.09 |
| VIII. Other Claims / Interests | | | | | | | | | | | | | | |
| Intercompany Claims | | n/a | \$ | _ | \$ | _ | 0.0% | 0.0% | \$ | | \$ | | 0.0% | 0.09 |
| Intercompany Interests | | n/a | 7 | | 7 | - | 0.0% | 0.0% | 7 | | 7 | | 0.0% | 0.09 |
| Other Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Equity Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Total - Other Claims / Interests | \$ | • | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.09 |
| | | | | | | | | | | | | | | |

¹⁾ Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

SSB Retail, LLC

| | De | ebtor Est. | | | | SSB Ret | ail. LLC | | | | | Consolid | ated | |
|--|----|------------|----|-------|----|---------|----------|--------|----|--------|----|----------|--------|--------|
| | Во | ook Value | | .ow\$ | | High \$ | Low % | High % | _ | Low\$ | | High \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | _ | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | _ | \$ | _ | \$ | _ | 0.0% | 0.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | • | _ | * | _ | * | _ | 0.0% | 0.0% | Ÿ | 93.3 | Ÿ | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | _ | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | - | | - | | - | 0.0% | 0.0% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.39 |
| Gross Liquidation Proceeds | \$ | + | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.8% |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | - | \$ | - | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | - | | 2 | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | - | | - | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | - | \$ | - | | - | \$ | (81.1) | \$ | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | - | \$ | • | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | - | | - | 0.0% | 0.0% | | 60.8 | | 146.2 | 7.2% | 17.39 |
| Total - PTL Claims | \$ | 1,048.2 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.09 |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | • | \$ | - | \$ | • | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | | 0.0% | 0.09 |
| Non-PTL Deficiency Claims | | 879.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Administrative Deficiency Claims Total - General Unsecured Claims | \$ | 1 619 7 | \$ | | \$ | | 0.0% | 0.0% | \$ | | ć | - | 0.0% | 0.09 |
| | , | 1,619.7 | • | | Ÿ | | 0.070 | 0.070 | Ţ | | \$ | | 0.070 | 0.07 |
| VIII. Other Claims / Interests | | _, | | | _ | | 2.001 | 2.251 | | | | | 0.00/ | 2 |
| Intercompany Interests | | n/a | \$ | - | \$ | | 0.0% | 0.0% | \$ | | \$ | | 0.0% | 0.09 |
| Intercompany Interests Other Intercompany Interests | | n/a n/a | | - | | | 0.0% | 0.0% | | - | | | 0.0% | 0.09 |
| Equity Interests | | n/a n/a | | | | - | 0.0% | 0.0% | | | | | 0.0% | 0.09 |
| Total - Other Claims / Interests | \$ | - | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| | | | | | | | | | | | | | | |
| Total Recoveries | \$ | 3,598.7 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 343.8 | \$ | 438.5 | 8.5% | 10.99 |

(\$ in Millions, unless otherwise noted)

The Simmons Manufacturing Co., LLC

| | D | ebtor Est. | | The | e Sim | mons Manuf | acturing Co., LL | .c | | | | Consolid | ated | |
|---|----|------------------------|----|--------|-------|------------|------------------|--------|----|--------|----|----------|--------|--------|
| | | ook Value | L | .ow \$ | | High \$ | Low % | High % | | Low\$ | | High \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | - | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | 2.0 | \$ | 2.0 | \$ | 2.0 | 100.0% | 100.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | | - | | - | | - | 0.0% | 0.0% | | 93.3 | | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Property, Plant & Equipment | | 10.0 | | 12.0 | | 16.0 | 120.1% | 160.1% | | 56.0 | | 89.6 | 18.2% | 29.1% |
| Intangible Assets & Other Proceeds | | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.3% |
| Gross Liquidation Proceeds | \$ | 12.0 | \$ | 14.0 | \$ | 18.0 | 116.8% | 150.3% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.8% |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (2.1) | \$ | (2.6) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (0.3) | | (0.5) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (0.2) | | (0.3) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (2.7) | \$ | (3.3) | - | - | \$ | (81.1) | \$ | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 11.3 | \$ | 14.6 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 1.6 | \$ | 1.6 | 0.8% | 0.8% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.0% |
| FLSO Term Loan Claims | | 843.4 | | - | | - | 0.0% | 0.0% | | 60.8 | | 146.2 | 7.2% | 17.3% |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 1.6 | \$ | 1.6 | 0.2% | 0.2% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.0% |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | | \$ | | 0.0% | 0.0% | \$ | - | \$ | • | 0.0% | 0.0% |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | 38.1 | \$ | 9.7 | \$ | 13.1 | 25.5% | 34.3% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| Total - Administrative Claims | \$ | 38.1 | \$ | 9.7 | \$ | 13.1 | 25.5% | 34.3% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| Total - Priority Claims | \$ | - | \$ | • | \$ | - | 0.0% | 0.0% | \$ | • | \$ | - | 0.0% | 0.0% |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | 25.8 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | | 0.0% | 0.0% |
| Non-PTL Deficiency Claims | | 879.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Administrative Deficiency Claims Total - General Unsecured Claims | \$ | 26.7 1,672.3 | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.0% |
| | , | 1,072.3 | , | | 7 | | 0.070 | 0.076 | , | | • | | 0.070 | 0.07 |
| VIII. Other Claims / Interests Intercompany Claims | | n/- | c | | ċ | | 0.09/ | 0.00/ | \$ | , | \$ | W.L | 0.00/ | 0.00 |
| 70 1.48 N 3 N 3 N 4 N 5 N 4 N 5 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 N 1 | | n/a | \$ | | \$ | | 0.0% | 0.0% | Þ | - 13 | Þ | - | 0.0% | 0.09 |
| Intercompany Interests Other Intercompany Interests | | n/a n/a | | | | - | 0.0% | 0.0% | | 157 | | - | 0.0% | 0.0% |
| Equity Interests | | n/a n/a | | | | | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Total - Other Claims / Interests | \$ | - | \$ | - | \$ | | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| | | | | | | | | | | | | | | |
| Total Recoveries | \$ | 3,689.3 | \$ | 11.3 | \$ | 14.6 | 0.3% | 0.4% | \$ | 343.8 | \$ | 438.5 | 8.5% | 10.9% |

(\$ in Millions, unless otherwise noted)

Tomorrow Sleep LLC

| | De | ebtor Est. | | | | Tomorrow S | leep LLC | | | | | Consolid | ated | |
|--|----|------------|----|-------|----|------------|----------|--------|----|--------|----|----------|--------|--------|
| | | ook Value | Lo | ow \$ | | High \$ | Low % | High % | | Low\$ | ı | ligh \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | _ | \$ | | \$ | 42 | 0.0% | 0.0% | \$ | 191.6 | Ś | 191.6 | 100.0% | 100.0 |
| Accounts Receivable | , | 0.0 | | 0.0 | | 0.0 | 75.0% | 90.0% | • | 93.3 | | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | - | | - | | - | 0.0% | 0.0% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.39 |
| Gross Liquidation Proceeds | \$ | 0.0 | \$ | 0.0 | \$ | 0.0 | 75.0% | 90.0% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (0.0) | \$ | (0.0) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (0.0) | | (0.0) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (0.0) | | (0.0) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (0.0) | \$ | (0.0) | - | - | \$ | (81.1) | \$ | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 0.0 | \$ | 0.0 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | Ç. | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.09 |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 0.0 | \$ | 0.0 | 0.0% | 0.0% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.09 |
| FLSO Term Loan Claims | | 843.4 | | - | | - | 0.0% | 0.0% | | 60.8 | | 146.2 | 7.2% | 17.39 |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 0.0 | \$ | 0.0 | 0.0% | 0.0% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| Total - Administrative Claims | \$ | - | \$ | • | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.29 |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Non-PTL Deficiency Claims | | 879.9 | | - | | - | 0.0% | 0.0% | | - | | 4 | 0.0% | 0.09 |
| Administrative Deficiency Claims | | - | | - | | - | 0.0% | 0.0% | | • | | - | 0.0% | 0.09 |
| Total - General Unsecured Claims | \$ | 1,619.7 | \$ | • | \$ | - | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.09 |
| VIII. Other Claims / Interests | | | | | | | | | | | | | | |
| Intercompany Claims | | n/a | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Other Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Equity Interests | | n/a | | - | | - | 0.0% | 0.0% | | | | | 0.0% | 0.09 |
| Total - Other Claims / Interests | \$ | | \$ | - | \$ | - | 0.0% | 0.0% | \$ | • | \$ | | 0.0% | 0.09 |
| Total Recoveries | \$ | 3,598.7 | \$ | 0.0 | ¢ | 0.0 | 0.0% | 0.0% | \$ | 343.8 | ć | 438.5 | 8.5% | 10.99 |

 $^{1) \} Superpriority \ recoveries \ are \ entirely \ from \ SSB \ Manufacturing, \ which \ holds \ majority \ of \ the \ cash \ \& \ cash \ equivalents.$

(\$ in Millions, unless otherwise noted)

Tuft & Needle, LLC

| | D | ebtor Est. | | | | Tuft & Need | lle, LLC | | | | | Consolid | ated | |
|--|----|------------|----|-------|----|-------------|----------|--------|----|--------|----|----------|--------|--------|
| | | ook Value | L | ow\$ | | High \$ | Low % | High % | _ | Low \$ | н | ligh \$ | Low % | High % |
| Summary of Assets & Liquidation Proceeds | _ | | | | | | | | | | | | | |
| Cash & Cash Equivalents | \$ | 3.3 | \$ | 3.3 | \$ | 3.3 | 100.0% | 100.0% | \$ | 191.6 | Ś | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | • | 4.0 | Ψ. | 3.0 | Ÿ | 3.6 | 75.0% | 90.0% | Ψ. | 93.3 | Ÿ | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Prepaid Expenses & Deposits | | 0.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Property, Plant & Equipment | | 8.9 | | 0.3 | | 0.7 | 3.7% | 7.5% | | 56.0 | | 89.6 | 18.2% | 29.1% |
| Intangible Assets & Other Proceeds | | 61.9 | | 3.3 | | 5.2 | 5.3% | 8.5% | | 45.7 | | 78.3 | 4.2% | 7.1% |
| Non-Debtor Value | | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.3% |
| Gross Liquidation Proceeds | \$ | 78.9 | \$ | 9.9 | \$ | 12.8 | 12.5% | 16.2% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.8% |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (1.5) | \$ | (1.8) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (0.2) | | (0.3) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (0.2) | | (0.2) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (1.9) | \$ | (2.4) | - | - | \$ | (81.1) | \$ | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 8.0 | \$ | 10.4 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 5.9 | \$ | 5.8 | 2.9% | 2.9% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.0% |
| FLSO Term Loan Claims | | 843.4 | | 2.1 | | 4.6 | 0.2% | 0.5% | | 60.8 | | 146.2 | 7.2% | 17.3% |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 8.0 | \$ | 10.4 | 0.8% | 1.0% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | (0.0) | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.0% |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | (0.0) | \$ | • | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | 4.6 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| Total - Administrative Claims | \$ | 4.6 | \$ | • | \$ | - 3 | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | 7.3 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Non-PTL Deficiency Claims | | 879.9 | | - | | • | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Administrative Deficiency Claims | | 4.6 | | - | ^ | - | 0.0% | 0.0% | _ | | ^ | - | 0.0% | 0.0% |
| Total - General Unsecured Claims | \$ | 1,631.7 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | • | 0.0% | 0.0% |
| VIII. Other Claims / Interests | | , | | | | | / | | | | | | | |
| Intercompany Claims | | n/a | \$ | - | \$ | - 1 | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| Other Intercompany Interests | | n/a | | - | | | 0.0% | 0.0% | | | | - | 0.0% | 0.0% |
| Other Intercompany Interests Equity Interests | | n/a n/a | | | | | 0.0% | 0.0% | | | | | 0.0% | 0.0% |
| Total - Other Claims / Interests | \$ | - II/a | \$ | | \$ | | 0.0% | 0.0% | \$ | | \$ | | 0.0% | 0.0% |
| | , | | | | * | | 0.070 | 0.070 | | | | | 0.073 | 0.07 |
| Total Recoveries | \$ | 3,615.3 | \$ | 8.0 | \$ | 10.4 | 0.2% | 0.3% | \$ | 343.8 | \$ | 438.5 | 8.5% | 10.9% |

(\$ in Millions, unless otherwise noted)

World of Sleep Outlets, LLC

| | Debtor Est. Book Value | | World of Sleep Outlets, LLC | | | | | | Consolidated | | | | | |
|--|---------------------------|----------|-----------------------------|-------|----|-------|--------------|-------|--------------|--------|---------|--------|--------|--------|
| | | | Low\$ High\$ | | | | Low % High % | | | Low\$ | High \$ | | Low % | High % |
| Summary of Assets & Liquidation Proceeds | - | | | | | | | | | | | | | |
| Cash & Cash Equivalents | Ś | _ | \$ | _ | \$ | - 4 | 0.0% | 0.0% | \$ | 191.6 | \$ | 191.6 | 100.0% | 100.09 |
| Accounts Receivable | , | 0.4 | • | 0.3 | | 0.4 | 75.0% | 90.0% | | 93.3 | | 112.0 | 74.5% | 89.49 |
| Inventory | | - | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Prepaid Expenses & Deposits | | 0.0 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.09 |
| Property, Plant & Equipment | | 1.8 | | 0.0 | | 0.0 | 1.2% | 2.4% | | 56.0 | | 89.6 | 18.2% | 29.19 |
| Intangible Assets & Other Proceeds | | - | | - | | - | 0.0% | 0.0% | | 45.7 | | 78.3 | 4.2% | 7.19 |
| Non-Debtor Value | | - | | - | | - | 0.0% | 0.0% | | 38.3 | | 66.6 | 11.7% | 20.3% |
| Gross Liquidation Proceeds | \$ | 2.2 | \$ | 0.3 | \$ | 0.4 | 14.4% | 18.1% | \$ | 424.9 | \$ | 538.0 | 20.4% | 25.89 |
| Creditor Recovery Waterfall / Use of Proceeds | | | | | | | | | | | | | | |
| I. Wind Down Costs | | | | | | | | | | | | | | |
| Wind-Down Costs | | n/a | \$ | (0.0) | \$ | (0.1) | n/a | n/a | \$ | (63.2) | \$ | (76.7) | n/a | n/a |
| Trustee Fees | | n/a | | (0.0) | | (0.0) | n/a | n/a | | (10.6) | | (13.6) | n/a | n/a |
| Trustee Professionals | | n/a | | (0.0) | | (0.0) | n/a | n/a | | (7.2) | | (9.2) | n/a | n/a |
| Total - Wind Down Costs | | - | \$ | (0.1) | \$ | (0.1) | · | - | \$ | (81.1) | \$ | (99.5) | - | - |
| Total Recoveries - After Wind-Down Costs | | n/a | \$ | 0.3 | \$ | 0.3 | n/a | n/a | \$ | 343.8 | \$ | 438.5 | n/a | n/a |
| II. Super Priority Claim Recoveries ¹ | | | | | | | | | | | | | | |
| Super Priority DIP Claims | \$ | 50.9 | \$ | - | \$ | | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| Total - Super Priority | \$ | 50.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 50.9 | \$ | 50.9 | 100.0% | 100.0% |
| III. PTL Claim Recoveries | | | | | | | | | | | | | | |
| FLFO Term Loan Claims | \$ | 204.8 | \$ | 0.2 | \$ | 0.3 | 0.1% | 0.1% | \$ | 204.8 | \$ | 204.8 | 100.0% | 100.0% |
| FLSO Term Loan Claims | | 843.4 | | 0.0 | | 0.0 | 0.0% | 0.0% | | 60.8 | | 146.2 | 7.2% | 17.3% |
| Total - PTL Claims | \$ | 1,048.2 | \$ | 0.3 | \$ | 0.3 | 0.0% | 0.0% | \$ | 265.7 | \$ | 351.0 | 25.3% | 33.5% |
| IV. Non-PTL Claim Recoveries | | | | | | | | | | | | | | |
| Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - 2 | 0.0% | 0.0% |
| Total - Non-PTL Claims | \$ | 879.9 | \$ | - | \$ | • | 0.0% | 0.0% | \$ | • | \$ | - | 0.0% | 0.0% |
| V. Administrative Claims | | | | | | | | | | | | | | |
| Administrative Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| Total - Administrative Claims | \$ | - | \$ | • | \$ | - | 0.0% | 0.0% | \$ | 27.3 | \$ | 36.6 | 17.3% | 23.2% |
| VI. Priority Claims | | | | | | | | | | | | | | |
| Priority Tax Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| Total - Priority Claims | \$ | - | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| VII. General Unsecured Claims | | | | | | | | | | | | | | |
| General Unsecured Claims | \$ | 0.7 | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.09 |
| FLSO Deficiency Claims | | 739.8 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Non-PTL Deficiency Claims | | 879.9 | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Administrative Deficiency Claims | | 1 620 5 | | - | ^ | - | 0.0% | 0.0% | _ | - | | - | 0.0% | 0.0% |
| Total - General Unsecured Claims | \$ | 1,620.5 | \$ | - | Þ | - 17 | 0.0% | 0.0% | \$ | • | \$ | - | 0.0% | 0.0% |
| VIII. Other Claims / Interests | | | 7.0 | | | | | | | | | | | |
| Intercompany Claims | | n/a | \$ | - | \$ | - | 0.0% | 0.0% | \$ | - | \$ | - | 0.0% | 0.0% |
| Intercompany Interests | | n/a | | - | | - | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Other Intercompany Interests | | n/a | | | | | 0.0% | 0.0% | | - | | - | 0.0% | 0.0% |
| Equity Interests | \$ | n/a - | \$ | - | ć | | 0.0% | 0.0% | - | - | ć | | 0.0% | 0.0% |
| Total - Other Claims / Interests | \$ | - | > | - 1 | \$ | | 0.0% | 0.0% | \$ | - | \$ | | 0.0% | 0.0% |
| Total Recoveries | \$ | 3,599.4 | \$ | 0.3 | \$ | 0.3 | 0.0% | 0.0% | \$ | 343.8 | \$ | 438.5 | 8.5% | 10.9% |

 $^{1) \, \}textit{Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash \& cash equivalents.} \\$

EXHIBIT F

Valuation